

Panaji, 18th June, 1992 (Jyaistha 28, 1914)

SERIES I No. 12

OFFICIAL



GAZETTE

GOVERNMENT OF GOA

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Home (General) Department

Notification

2-20-92-HD (G)

In exercise of the powers conferred by section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 (Act 14 of 1976), the Government of Goa is pleased to authorise the installation of Electronic Amusement/Slot Machines in the Five Star/Three Star Hotels and other places subject to compliance of certain formalities as laid down hereunder:

I. Any person desirous of obtaining a permit for installing and conducting electronic games, shall make an application in Form 'A' appended hereto—

(i) Every application for permit shall be made to the Commissioner of Entertainment (hereinafter called the 'Commissioner'), signed and verified in case of installation and conducting electronic games made by—

(a) an individual, by the proprietor or a person having due authority to act on behalf of such proprietor;

(b) firm by any partner managing the business thereof;

(c) a body corporate (including a company, a co-operative society or Corporation or local authority), by a Director, Manager, Secretary or Principal Officer thereof or by a person duly authorised to act in this behalf.

(ii) The person signing and verifying an application for granting permit shall specify the capacity in which he does so and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.

(iii) A fee of Rs. 500/- subject to revision shall be payable towards grant of permit and such fees shall be paid into the Government treasury and the application shall be accompanied by challan in proof of such payment. The fee for renewal of permit shall be the same as indicated above.

(iv) The Commissioner after making such inquiry as necessary, may, if he is satisfied with regard to the particulars stated in the application that the premises where Electronic Amusement/Slot Machines as intended to be installed, con-

forms to the norms and conditions as specified hereunder, may grant a permit applied for in Form 'B' appended hereunder—

(v) A permit granted hereunder shall be for a period of one year and may be renewed every year on payment of the same fees due before the expiry of the currency of the permit.

(vi) For renewal of permit, the permit holder shall follow the same procedure as specified towards grant of a new permit at least 30 days before the expiry of the permit.

(vii) A permit holder shall be liable to pay fee/duty at the rate of Rs. 500/- p.m. per Electronic Amusement/Slot Machine which shall be credited into Government treasury by means of challan to the Head of Account specified by the Commissioner, on or before fifth day of the following month.

(viii) Commissioner may, if he is satisfied that it is necessary in the public interest direct that any local area, licensed premises shall be closed on such days and such hours as may be specified in this regard.

(ix) A permit granted hereunder to an individual or an association of individual such as firm, company etc. is purely personal and is not transferable.

(x) When a permit has been granted to an association of individual, no new individual shall be admitted to the said association without written permission from the Commissioner.

(xi) Every permit holder shall display conspicuously at his licensed premises the permit granted thereof.

(xii) A permit holder shall maintain a separate register of fee/duty which have been charged from the customer and shall get each page of such register serially numbered, sealed and certified by Commissioner or his duly authorised Officer in this behalf. He shall also maintain duplicate copies of receipts so issued to the customer.

(xiii) A permit holder shall be required to furnish monthly/quarterly returns-cum-challan duly signed by him or by a person authorised by him in Form 'C' to the Commissioner i.e. to say—

(a) where fee/duty is due and payable according to the returns, the same shall be paid and return-cum-challan shall be furnished to the Commissioner.

(b) where no fee/duty is due and payable according to the return or in any other case, the return shall be furnished to the Commissioner accordingly.

(xiv) While furnishing any return in Form 'C', the permit holder shall show the amount of turn-over of receipt and the fee/duty after rounding the figure to the nearest rupee.

(xv) A permit holder when required by Commissioner to produce any account or documents or to furnish any information, he shall issue a notice thereof in Form 'D'.

(xvi) A permit holder shall take all necessary steps to keep the premises neat and tidy and shall ensure that adequate facilities are made available for proper conduct of the games in the said premises.

(xvii) A permit holder shall pay to the Commissioner an amount of Rs. 5000/- (Rupees five thousand only) as a security deposit in relation to smooth conduct of game of Electronic Amusement/Slot Machine without causing any disturbance or nuisance to the people residing within the vicinity of the premises.

(xviii) In case a permit is refused or not renewed, an application for refund of fee paid shall be made to the Commissioner in which the particulars of the claims shall be clearly specified. Whenever the Commissioner is satisfied that a refund is due, he shall issue a refund voucher and hand it over to the applicant for encashment at the Govt. treasury.

(xix) In the event of the breach of any condition contained herein above, the permit shall be determined forthwith and the security deposit shall be forfeited by the Commissioner and the permit holder shall be liable to pay fee/duty in arrears if any, for such period till the date of determining of the permit.

II. The Commissioner will however, not bound to grant a permit applied for and may for reasons to be stated in writing, reject the application.

III. In case the applicant/permit holder is aggrieved by the decision of the Commissioner, an appeal shall lie to the Government (hereinafter called 'Appellate Authority'), within a period of 30 days from the date of receipt of order thereof. The memorandum of appeal shall be presented in duplicate to the Government by the appellant or his agent or it may be sent to the Government by registered post and shall be signed either by the appellant himself or by person duly authorised by him in writing in his behalf.

IV. The memorandum of appeal shall—

- (a) be in writing;
- (b) specify the name and address of appellant;
- (c) specify the date of order against which it is made;
- (d) contain clear statements and facts;
- (e) contain specific grounds of appeal.
- (f) state precisely and in brief the relief prayed for; and
- (g) be signed and verified by the appellant or by an agent duly authorised by him in

writing in that behalf, in the following, form, namely:

"I, ... appellant/agent appointed by appellant named in the above memorandum of appeal, do hereby declare that what is stated herein is true to the best of my knowledge and belief".

2) A fee of Rs. 200/- shall be payable in respect of memorandum of appeal and the same shall be paid in Court fee stamp affixed to the memorandum. The memorandum of appeal shall be accompanied by either the order in original against which it is made or duly authenticated copy thereof, unless omission to produce such order or copy is explained at the time of presentation of appeal to the satisfaction of the appellate authority.

3) The appeal may be summarily rejected by the Appellate Authority after giving the opportunity to the appellant in this behalf if the appellant fails to comply with any of the requirements as stated above.

4) The Appellate Authority may, after giving to the parties to the appeal an opportunity of being heard, pass such order thereof as it thinks fit, confirming, modifying or annulling an order or decision appealed against and may remand the case to the Commissioner against whose order or decision the appeal is filed for fresh order or decision, after taking additional evidence if necessary or such other action as the Appellate Authority may specify. The decision of Appellate Authority shall be final and binding on the parties thereof.

FORM 'A'

Application Form for Grant of Permit/Renewal for Conducting Electronic Games, Amusement Games etc.

1. Full name of the applicant
2. Address of the applicant
 - (i) Temporary address
 - (ii) Permanent address.
3. Age of the applicant
4. Occupation.
5. Place indicating full particulars where the electronic games will be conducted.
6. Whether the premises belong to the applicant. If yes, the application should be supported by documentary evidence.
If not, N.O.C. from the legal owner of the premises shall be attached to the application.
7. Rates of Fees proposed to be charged to the customer, categorywise for different types of games
8. No. of machine proposed to be installed.
9. Whether the application is for grant of fresh Permit or renewal? If renewals previous permit Number and date of expiry of the said permit.
10. Whether the relevant fee/tax under any statutory law for the previous period has been cleared and if so, the total amount paid (enclose a copy of the challan under which the amount has been paid).
11. Hours during which the games will be conducted.

Place:

Signature of the applicant

Date:—

FORM — B

Permit for installation for electronic amusement/slot machines

No.... District ... This is to certify that Shri/Messrs ... the ...

.....
who/which is carrying on the business known as ... whereof
the only/ Chief Place of business in the District of ... is
situated at ... (name of building) ... Municipal/Panchayat
No. of Building ... ward/locality ... Road ... cities/town
/village ... Taluka ... has been authorised and granted a
permit for ... on the terms of conditions as prescribed vide
Government Notification No. ... dated ... with effect from...

.....
This permit holder has additional place/places of business
at the address/addresses specified hereto;
.....
.....
.....

The permit granted hereunder shall be subjected to condi-
tions as specified hereunder and as prescribed under the
Government Notification ... dated ... in terms of Section 13 A
of the Goa, Daman and Diu Public Gambling Act, 1976.

1 The permit holder shall conduct the games strictly at
the place authorised by the Commissioner;

2) The games shall be conducted during the hours men-
tioned in the permit;

3) The permit holder shall ensure that no inconvenience/
disturbance is caused to the other occupants staying in
the premises/vicinity of the premises where the games will
be conducted;

4) The permit holder shall be responsible for providing all
the facilities to the customers;

5) The permit holder should pay the relevant fee/tax under
any statutory law to the Commissioner before the end of the
financial year and before an application is made for renewal
of the permit thereof;

6) The permit holder shall maintain proper records of the
fees which have been charged to the Customers and also
maintain duplicate copies of the receipts so issued to the
Customers;

7) The permit holder shall extend co-operation to the
authorities authorised by the Commissioner for carrying out
inspection of the premises and records maintained by him;

8) Any contravention of terms and conditions of the
permit granted hereunder or non-co-operation to the Commis-
sioner or his authorised Officer, the permit shall be liable
for cancellation.

9) The permit holder shall also observe terms and condi-
tions as prescribed under Section 13A of the Goa, Daman
and Diu Public Gambling Act, 1976 vide Government Notifi-
cation No. ... dated

Date ...

Place ...

Signature of the Commissioner
of Entertainment Tax.

FORM — C

[See condition I (xiii)]

Return-cum-challan of fee/duty payable by the permit
holder in terms of condition as prescribed under section 13 A
of Goa, Daman and Diu Public Gambling Act, 1976.

(All figures should be rounded up to the nearest rupee).

1. Name and full address of the permit holder ...

Permit No. ...

Period from ... to ...

Computation of turnover of receipt liable to fee/duty

1. Total turnover of receipts of the permit during the
period ...

(This should be calculated on the basis fee collected
during the period).

2. Net turnover of receipts liable to payment of fee/duty ...

3. Amount paid by.

Challan No. ... dt. ... Rs. ...

Challan No. ... dt. ... Rs. ...

4. Net amount payable ...

Net amount refundable, if any ...

5. Amount paid with this return-cum-challan (in figure) ...

.....
The above statement is true to the best of my knowledge
and belief.

Place:

Dated ...

Signature

Status ...

For Treasury use only

Received Rs. ... (Rupees ... only)

Date of entry ... Challan No. ...

Treasurer /Accountant

FORM — D

[Notice under condition I (xv)]

To, ...

Permit No. ...

Sir,

You are required under conditions I (xv) of the terms and
conditions as prescribed vide Government Notification... dt....
to produce or cause to be produced before me at (place) ...
on (date) ... at (time) ... the following documents and
accounts ...

1. ...

2. ...

and to furnish me with the following information ...

1. ...

2. ...

Please note that if you do not comply with the require-
ment of this Notice, you shall render yourself liable to
such action or penalty of Rs. ... during the period of
continuance of offence entailing cancellation of permit.

Place: ...

Date: ...

Yours faithfully

Signature ...

Designation ...

By order and in the name of the Governor of
Goa.

G. P. Chimulkar, Under Secretary (Home).

Panaji, 10th June, 1992.

Public Works Department

Notification

CE/PWD/16/91-PW & UD

In supersession of the Notification No. CE/PWD/16/91-PW&UD dated 4-12-1991 Government is pleased to accord sanction for implementation of the revised scheme to provide Pour Flush Water Seal Latrines to individual houses on contribution basis in Rural and Urban Areas of Goa with effect from 1-4-1992.

In order to extend benefit from this scheme to larger section of the population it has been decided to obtain contribution from the *approved beneficiaries* also. For this purpose, beneficiaries have been grouped incomewise and the contribution to be made by them is indicated below:—

Income Group	Contribution
a) <i>Income limited upto Rs. 8,400/- p. a.</i>	NIL
b) <i>Low Income Group</i>	
Annual Income from Rs. 8,401/- to Rs. 18,000/-	25% of the cost
c) <i>Middle Income Group</i>	
Annual Income from Rs. 18,001/- to Rs. 30,000/-	50% of the cost

Procedure of implementation

1. The agency to undertake this revised scheme will be fixed by the Public Works Department from time to time.

2. In addition to the financial contribution the approved beneficiaries will have to make land available for construction of the latrines and also shall give full co-operation for construction of latrines by the agency fixed by the Public Works Department.

3. The approved beneficiaries have to submit simple application to the concerned S.D.O. (A.E), P.H.E., P.W.D., alongwith the Income Certificate. This Income Certificate could be from the Village Panchayats, provided countersigned by the B.D.O. concerned. As an alternative, income certificate could also be issued by the competent Revenue Authority, prescribed to issue such certificates.

After verifying the Income Certificate produced by the Beneficiaries, the concerned Sub-Divisional Officer will prepare a Challan for making payment in the Government Treasury under Budget Head "0215 — Water Supply and Sanitation; 02 — Sewerage and Sanitation, 800 — Other Receipts."

As regards work sanctioned and work order issued prior to 31-3-1992, the same may continue to be governed by the old policy guidelines of providing 100% subsidy to the beneficiaries.

The construction of Pour Flush Latrines will be undertaken through the Agency fixed by the Public Works Department only after receiving the Challan

showing necessary payment is made by the approved beneficiaries.

By order and in the name of the Governor of Goa.

B. N. Bhat, Under Secretary to the Government of Goa, P.W.D.

Panaji, 3rd June, 1992.

Law (Legal and Legislative Affairs) Department

Notification

10-2-92/LA

The Customs (Amendment) Act, 1991 (Central Act 55 of 1991) which was passed by Parliament and assented to by the President of India on 21-12-1991 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 21-12-1991, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting)

Panaji, 11th May, 1992.

The Customs (Amendment) Act, 1991

AN
ACT

further to amend the Customs Act, 1962.

Be it enacted by Parliament in the Forty-second Year of the Republic of India as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Customs (Amendment) Act, 1991.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 27.* — In section 27 of the Customs Act, 1962 (hereinafter referred to as the principal Act),—

(i) in sub-section (1), for the word "duty", wherever it occurs, the words "duty and interest, if any, paid on such duty" shall be substituted;

(ii) in sub-section (2), except in clauses (d) and (e) of the first proviso, for the word "duty", wherever it occurs, the words "duty and interest, if any, paid on such duty" shall be substituted.

3. *Amendment of section 47.* — Section 47 of the principal Act shall be re-numbered as sub-section (1) of that section and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Where the importer fails to pay the import duty under sub-section (1) within seven days from the date on which the bill of entry is returned to him for payment of duty, he shall pay interest at such rate, not below twenty per cent. and not exceeding thirty per cent. per annum, as is for the time being fixed by the Board, on such duty till the date of payment of the said duty:

Provided that where the bill of entry is returned for payment of duty before the commencement of the Customs (Amendment) Act, 1991 and the importer has not paid such duty before such commencement, the date of return of such bill of entry to him shall be deemed to be the date of such commencement for the purpose of this section."

4. *Amendment of section 48.* — In section 48 of the principal Act, —

(i) in the marginal heading, for the words "two months", the words "thirty days" shall be substituted;

(ii) in the said section, for the words "forty-five days", the words "thirty days" shall be substituted.

5. *Amendment of sections 57, 58, 60 and 67.* — In sections 57, 58, 60 and 67 of the principal Act, the words "without payment of duty", wherever they occur, shall be omitted.

6. *Amendment of section 59.* — In section 59 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) The importer of any goods specified in clause (a) of sub-section (1) of section 61, which have been entered for warehousing and assessed to duty under section 17 or section 18 shall execute a bond binding himself in a sum equal to twice the amount of the duty assessed on such goods—

(a) to observe all the provisions of this Act and the rules and regulations in respect of such goods;

(b) to pay on or before a date specified in a notice of demand, —

(i) all duties, and interest, if any, payable under sub-section (2) of section 61;

(ii) rent and charges claimable on account of such goods under this Act, together with interest on the same from the date so specified at the rate of six per cent, per annum or such other rate as is for the time being fixed by the Board; and

(c) to discharge all penalties incurred for violation of the provisions of this Act and the rules and regulations in respect of such goods."

7. *Insertion of new section 59A.* — After section 59 of the principal Act, the following section shall be inserted, namely:—

"59A. *Conditions for warehousing of certain goods.* — (1) Notwithstanding anything contained in sub-section (2) of section 23 and in any other provisions of this Act, the importer of any dutiable goods specified in clause (b) of sub-section (1) of section 61, which have been entered for warehousing and assessed to duty under section 17 or section 18, shall deposit fifty per cent of the assessed duty and execute a bond binding himself in a sum equal to twice the amount of the balance

of such assessed duty and interest leviable on such balance, —

(a) to observe all the provisions of this Act and the rules and regulations in respect of such goods;

(b) to pay on or before a date specified in a notice of demand, —

(i) all duties, and interest, if any, payable under sub-section (3) of section 61;

(ii) rent and charges claimable on account of such goods under this Act, together with interest on the same from the date so specified, at the rate of six per cent, per annum or such other rate as is for the time being fixed by the Board; and

(c) to discharge all penalties incurred for violation of the provisions of this Act and the rules and regulations in respect of such goods.

(2) The duty paid under sub-section (1) shall be adjusted towards the duty finally payable.

(3) A bond executed under this section by an importer in respect of any goods shall continue in force notwithstanding the transfer of the goods to any other person or the removal of goods to another warehouse:

Provided that where the whole of the goods or any part thereof are transferred to another person, the proper officer may accept a fresh bond from the transferee in a sum equal to twice the amount of duty and interest, if any, payable on the goods transferred and thereupon the bond executed by the transferor shall be enforced for a sum mentioned therein, less the amount for which a fresh bond is accepted from the transferee."

8. *Amendment of section 61.* — In section 61 of the principal Act, —

(i) in sub-section (1), —

(a) in clause (b), for the words "three months", the words "thirty days" shall be substituted;

(b) in the first proviso, —

(A) in clause (i), for the words "three months", the words "thirty days" shall be substituted;

(B) in clause (ii), the words "or three months, as the case may be," shall be omitted;

(ii) for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) Where any warehoused goods, specified in clause (a) of sub-section (1), remain in a warehouse beyond a period of one year, by reason of extension of the aforesaid period or otherwise, interest at such rate as specified in section 47 shall be payable on the amount of duty on the warehoused goods for the period from the expiry of the period of one year till the date of the clearance of the goods from the warehouse.

(3) Notwithstanding anything contained in section 47, on any warehoused goods specified

in clause (b) of sub-section (1), the importer shall pay interest on the amount of duty at such rate as specified in section 47, for the period from the expiry of seven days from the date on which the bill of entry is returned to the importer for warehousing the goods under section 59A, till the date of clearance of the goods from the warehouse:

Provided that the Board may, if it considers it necessary so to do in the public interest, waive, by such order and under circumstances of an exceptional nature, to be specified in such order, the whole or part of any interest payable under

this section in respect of any warehoused goods.”.

9. *Amendment of sections 60, 72 and 73.*— In sections 60, 72 and 73 of the principal Act, for the word and figures “section 59”, wherever they occur, the words, figures and letter “section 59 or section 59A” shall be substituted.

10. *Amendment of section 129E.*— In section 129E of the principal Act, for the word “duty”, wherever it occurs, the words “duty and interest” shall be substituted.